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ABOUT THIS DOCUMENT

This Instruction Kit is designed as a step by step guide to assist the user in filling up the webform. This document provides references to law(s) governing the webform, guidelines to access the application, instructions to fill the webform at field level and important check points while filling up the webform along with other instructions to fill the webform.

User is advised to refer to the respective instruction kit for filing of webform.

This document is divided into following sections:



Part I – Law(s) governing the webform



Part II– Accessing the Form No. ADT-3 application



Part III – Instructions to fill the webform



Part IV – Key points for successful submission

Click on any section link to refer to the particular section.

1 PART I – LAW(S) GOVERNING THE WEBFORM

Pursuant to Section [140\(2\)](#) of the Companies Act, 2013 read with Rule [8](#) of the Companies (Audit and Auditors) Rules, 2014.

1.1 Purpose of the webform

An auditor resigning from a company shall file a statement in ADT-3 with the registrar within 30 days from the date of resignation.

1.2 Important Check Points while filling up the webform

- ✓ Please read the instructions and guidelines carefully before filling online application forms.
- ✓ Please ensure that none of the mandatory data field is left blank.
- ✓ Please attach the required mandatory supporting documents in the specified format only.
- ✓ Please ensure that the date(s) entered in the form are greater than or equal to the date of incorporation of the company.
- ✓ Please ensure that the SRN of ADT-1 is a valid and approved SRN and should be associated with CIN.
- ✓ Please ensure that the person signing the webform has a valid and non-expired/ non-revoked DSC.
- ✓ Please ensure that DSC of the authorised signatories should have been registered on MCA portal against the Membership number mentioned in the webform.
- ✓ Please ensure that no other ADT-3 is pending for approval or payment against the same CIN.
- ✓ Please ensure that membership number in field 4(g) is valid as per ICAI database
- ✓ Please ensure that the Auditor signing the ADT-3 form in field 4(e) is the same Auditor appointed through ADT-1 (and is responsible for signing the financial statement of the company and auditor's report.
- ✓ Please ensure that the filing of period "From date" and period "To date" entered in field no. 4(i) in all section of joint auditor is overlapping.
- ✓ Please check for any alerts that are generated using the "Notifications and alerts" function under the 'My Workspace' page in the FO user dashboard on the MCA website

2 PART II – ACCESSING THE FORM NO. ADT-3 APPLICATION

2.1 Application Process for Form No. ADT-3

2.1.1 Initial Submission

2.1.1.1 Option 1

STEP 1: Access MCA homepage

STEP 2: Login to MCA portal with valid credentials¹

STEP 3: Select “MCA services” and further select “Company e-Filing”

STEP 4: Navigate to the header “Compliance Services”

STEP 5: Navigate to “ADT-3 – Resignation by the Auditor”

STEP 6: Enter Company Information²

STEP 8: Search CIN using the search option (optional)³

STEP 9: Select CIN from the dropdown option (optional)⁴

STEP 10: Fill up the application

STEP 11: Save the webform as a draft (optional)⁵

STEP 12: Submit the webform

STEP 13: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 14: Affix the DSC

STEP 15: Upload the DSC affixed pdf document on MCA portal

STEP 16: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled.)

STEP 17: Acknowledgement is generated

2.1.1.2 Option 2

STEP 1: Access MCA homepage

STEP 2: Access ADT-3 through search bar on MCA homepage (website search)⁶

STEP 3: Login to MCA portal with valid credentials

¹ In case Option 1 is selected, the user will have an option to either login immediately after accessing the MCA homepage, or login after selecting “Notice of Resignation by the Auditor” in case the user is not already logged in.

² In case the user filling the webform is a Company user then, CIN and Company name will be auto-populated based on the user id from which the user logs in.

³ In case the user filling the webform is a Professional user, a search option will be provided on the page allowing the user to search for CIN basis name of Company.

⁴ In case the user filing the webform is any other business user, a dropdown option containing a list of all the CIN's and corresponding Company name for Companies where the user is associated shall be displayed.

⁵ The option to save the webform as a draft shall be enabled once the user enters the CIN.

⁶ In case Option 2 is selected, the user will have an option to either login immediately after accessing the MCA homepage or login after performing the website search.

STEP 4: Enter Company Information²

STEP 5: Search CIN using the search option (optional)³

STEP 6: Select CIN from the dropdown option (optional)⁴

STEP 7: Fill up the application

STEP 8: Save the webform as a draft (optional)⁵

STEP 9: Submit the webform

STEP 10: SRN is generated upon submission of webform (The SRN can be used by the user for any future correspondence with MCA.)

STEP 11: Affix the DSC

STEP 12: Upload the DSC affixed pdf document on MCA portal

STEP 13: Pay Fees (In case the user does not successfully upload the DSC affixed PDF within 15 days of SRN generation and complete the payment within 7 days of successful upload of DSC affixed document or due date of filing of the form + 2 days, whichever is earlier, the SRN will be cancelled.)

STEP 14: Acknowledgement is generated

3 PART III – INSTRUCTIONS TO FILL THE WEBFORM

3.1 Specific Instructions to fill the Form No. ADT-3 at Field Level

Instructions to fill 'ADT-3' are tabulated below at field level. Only important fields that require detailed instructions are explained. Self-explanatory fields are not explained.

Field No.	Field Name	Instructions
1	Corporate Identity Number (CIN)	i. In case of company users, CIN of company shall be pre-filled based on the user id. ii. In case of professional users, a search option shall be provided to search the CIN basis the company name. either full name of the company or partial name can be used to search the company. iii. In case of other business users, a dropdown option is provided containing the list of CIN with which the user is associated.
2 (a)	Name of the company	These fields shall be prefilled based on the CIN entered in field number 1 i.e. “Corporate Identity Number (CIN)” and shall be non-editable.
2 (b)	Address of the registered office of the company	
2 (c)	Email ID of the company	
4(b)	Firm Registration Number	
		1. In Case data is prefilled then it will be non-editable. 2. In case of single auditor appointment in ADT-1, information to be pre-fill based on SRN of ADT-1 entered in Field 3 i.e., SRN of ADT-1. 3. In case of joint auditor appointment FO user to manually select from the dropdown of the Firm Registration number for V3 SRNs entered in field 3 i.e., SRN of ADT-1. 4. In case of joint auditor appointment, FO user to manually enter FRN for V2 SRNs entered in field 3 i.e., SRN of ADT-1.
4(c)	Name of the Auditor 's Firm	This field shall be enabled and mandatory in case value in field 4(a) i.e., Category of Auditor is “Auditor’s Firm”
4(c)(i)	Income Tax permanent account number of auditor's firm	
4(c)(ii)	Address of the auditor's firm	
4(d)	Membership Number of Auditor signing the audited accounts of the company	1. Membership Number of Individual Auditor would be mandatory irrespective of the option selected in 4(a) i.e., Category of Auditor. 2. In case data is prefilled then it will be non-editable. In case of single auditor appointment in ADT-1, information to be pre-filled based on SRN of ADT-1 entered in field 3 i.e., SRN of ADT-1. 3. In case of joint auditor appointment FO user to manually select from the dropdown of the membership number for V3 SRNs entered field 3 and manually enter membership number for V2 SRNs entered in field 3.

Field No.	Field Name	Instructions
5(a)	Date of resignation of the auditor or auditor's firm (DD/MM/YYYY)	The date entered shall be less than or equal to system date and greater than or equal to the date of appointment in field number 4(f) i.e. "Date of appointment of the auditor or auditor's firm (DD/MM/YYYY)".
	Attachments	All the attachments shall be in pdf or.jpg format. The size of each individual attachment can be up to 2MB.
(a)	Resignation letter	i. This attachment is mandatory.
(b)	Optional attachment(s) - if any	i. This field can be used to provide any other information. ii. Please note that the user has an option to upload up to five.
	To be digitally signed by: Designation	i. Select the relevant option from the dropdown list – Auditor/Partner of the audit firm. ii. Select whether he/ she is an associate or fellow.
	Whether Associate or Fellow	iii. Enter the correct membership number of the Auditor signing the audited accounts of the company.
	Membership Number	iv. Please ensure that the membership number of the Auditor/Partner of the audit firm corresponds to the 'Associate' or 'Fellow' member category selected in the form

3.2 Other instructions to fill Form No. ADT-3

Buttons	Particulars
Choose File	i. Click the “Choose File” button to browse and select a document that is required to be attached.as a supporting to Form No. ADT-3. ii. This is an optional field. iii. All the attachments should be uploaded in pdf or .jpg format. The total size of the document being submitted can be up to 10 MB. iv. The user has an option to attach multiple files as attachments within the form.
Remove	The user has an option to remove files from the attachment section using the “Remove” option provided against each attachment.
Download	The user has an option to download the attached file(s) using the “Download” option provided against each attachment.
Save	i. Click on Save button for saving the application in a draft form at any given point in time prior to submitting the webform. ii. The ‘Save’ option will be enabled only after entering the CIN. iii. This is an optional field. iv. On saving the webform, all the information filled in the webform will be saved and can be edited/updated till the time webform is submitted. v. The previously saved drafts can also be accessed (at a later point in time) using the application history functionality.
Submit	i. This is a mandatory field. ii. When the user clicks on the submit button the details filled in the webform are auto saved and the system verifies the webform. Incase errors are detected the user will be taken back to webform and all the relevant error messages shall be displayed. iii. In case at the submission of webform no errors are detected by the system the submission will be successful.

4 PART IV – KEY POINTS FOR SUCCESSFUL SUBMISSION

4.1 Fee rules

Fee Calculation Logic:

S#	Purpose of webform	Normal Fee	Additional (Delay Fee)	Logic for Additional Fees	
				Event Date	Time limit (days) for filing
1	Notice of resignation by the auditor	The Companies (Registration offices and Fees) Rules, 2014		From the date of resignation	30 days

Fee payable is subject to changes in pursuance of the Act, or any rule or regulation made, or notification issued thereunder.

4.1.1 Companies (Registration offices and Fees) Rules, 2014

Table 1

Fees to be charged in case company is having share capital

S#	Nominal Share Capital (INR)	Fee applicable (In INR)
1	Less than 1,00,000	200
2	1,00,000 to 4,99,999	300
3	5,00,000 to 24,99,999	400
4	25,00,000 to 99,99,999	500
5	1,00,00,000 or more	600

In case of company limited by guarantee but not having share capital

Normal Fee applicable (INR)

200

Table 2

Additional Fees in case of delay in filing of form

S#	Period of delay	Additional fee applicable (INR)
1	Up to 15 days	1 time of normal fees
2	More than 15 days and up to 30 days	2 times of normal fees
3	More than 30 days and up to 60 days	4 times of normal fees
4	More than 60 days and up to 90 days	6 times of normal fees
5	More than 90 days and up to 180 days	10 times of normal fees
6	More than 180 days	12 times of normal fees

4.2 Processing Type

Form No. ADT-3 shall be processed in STP mode and shall be taken on record through electronic mode without any further processing. Ensure that all particulars in the webform are correct. There is no provision for resubmission of this webform.

4.3 Useful Links

1. Link to access ADT-3: <https://www.mca.gov.in/content/mca/global/en/mca/e-filing/complianceServices/ADT-3.html>
2. FAQs related to e-filing:
<https://www.mca.gov.in/bin/dms/getdocument?mds=cFUFEEzUdS2er1unacUDRoQ%253D%253D&type=open>
3. Payment and Fee related Services:
<https://www.mca.gov.in/content/mca/global/en/help-faq/faqs/payment2/payment.html>

